



City of Raleigh Business License Application

Revenue Services - 03
P.O. Box 590 | Raleigh, NC 27602
(919) 996-3200

INSTRUCTIONS

- 1) **Who Must Pay Tax** - Any person who conducts business within the city, either by maintaining a business location within the City limits or, either personally or through agents, solicits business within the city, or picks up and/or delivers goods or services within the City limits, is liable for the City's Business License fees unless specifically exempted by State law or local ordinance. If a company or individual is engaged in more than one type of business activity within the city, a separate license may be required for each type of business activity. A separate license is required for each business location in the City limits.
- 2) **To apply for a Business License** - Complete all questions on the attached application. Zoning approval may be required before a license is issued.
- 3) **Determine Amount of Tax Due** - Use the tax schedules to determine the license codes that apply to your business activities. Multiple license codes may apply. Businesses operating within the Raleigh city limits without a business license are subject to police citation.
- 4) **Payment** - Mail completed application and payment to:

City of Raleigh
Revenue Services - 03
PO Box 590
Raleigh, NC 27602-0590

Make check or money order payable to "City of Raleigh."

- 5) **Display of License** - Your license will be processed and mailed to you within 3-5 business days. Upon receipt, please post the license at your business location.
- 6) **No abatement of tax** - If a licensee discontinues a business before the end of the period for which the license was issued, the license tax shall not be abated nor shall a refund of any part of the license tax be made.
- 7) **Beer/Wine License** - Applicants applying for a Beer/Wine license must have a state ABC permit.
- 8) **Regulatory Licenses** - The following types of businesses are regulated by the City and must obtain special approval before beginning operation. If you intend to operate any of these types of businesses, please contact Revenue Services at (919) 996-3200 for instruction on how to apply.
 - ☐ Establishments with amplified entertainment
 - ☐ Rooming House
 - ☐ Massage Businesses
 - ☐ Pawnbrokers
 - ☐ Massagists
- 9) **Disclaimer** - The issuance of a business license does not constitute acceptance or approval of the use of the above named location as having complied with existing building codes, fire prevention code, zoning code, city ordinance, or state law. A licensee shall remain fully liable and responsible for bringing the premises in conformity with all applicable City and State Codes.

BUSINESS START DATE: ____/____/____

Account _____

Each business must have a principal location. A business is considered to be Home Based if the principal location of the business is a residence. This includes businesses of a mobile nature such as construction companies, mobile car repair, power washing, repair services, peddlers, etc.

If the answer to both questions below is yes, you must obtain a Home Occupation Use Permit from the Zoning Division of the Inspections Department before applying for a Business License

Is Your Business Located in the Raleigh City Limits? ☐ Yes ☐ NoIs the Business Home Based? ☐ Yes ☐ No

Businesses engaging in the following business activities must obtain Zoning approval BEFORE applying for a Business License. Contact the Zoning Division at (919) 516-2500.

☐ Peddlers by foot, vehicle, pushcart, or without a retail location
☐ Outdoor temporary businesses (Christmas Tree Lots, Fireworks, Pumpkin Lots, Produce Stands, etc).

☐ Kennels
☐ Daycare
☐ Automobile Dealer
☐ Junk Yard

☐ Outdoor Storage Facilities
☐ Adult Establishments/Exotic Dancers
☐ Plant Nursery
☐ Fayetteville Street/Downtown District Business Activities (Mail Drop Boxes, News Racks, Outdoor Dining, Outdoor Merchandise)
☐ Bed and Breakfast Inn
☐ Valet Parking (Contact the Transportation Division at (919) 996-3030).

If you are a Pawnbroker, Massagist, or operate a Massage Business, then you must fill out the Massagist, Massage Business, or Pawnbroker application instead of the Business License application.

1. _____ / (____) _____
 Business Name Business Location Phone Number

2. _____ / _____ / _____ / _____ / _____
 Business Location Address. (Physical Address, not PO BOX) Suite/Apt City State Zip Code

3. Type of Business Ownership: ☐ Corporation ☐ Sole Proprietor ☐ Partnership

4. Describe business. Include all activities: _____

5. _____ / _____ / _____ / _____ / _____
 Business Mailing Address if different from above (all mail will be sent to this address) Suite/Apt City State Zip Code

6. _____ / _____ / _____ / _____
 Applicant Name Last or Corporate First MI

7. _____ / _____ / _____ / _____ / _____
 Applicant Address Suite/Apt City State Zip Code

8. Does your business provide amplified entertainment? ☐ No ☐ Yes (If yes, must also complete a City of Raleigh Amplified Entertainment Permit Application.)

9. Does your business sell alcoholic beverages? ☐ No ☐ Yes (If yes, must also complete Section V of this application.)

TAX SCHEDULES

Schedule I. Business License Tax Exemptions:

The following business activities are exempt from licensing. However, businesses engaging in other non-exempt business activities (see Schedules II, III, IV, and V) ARE subject to licensing of non-exempt activities under Sections II, III, and IV. Example: The sale of computer hardware is exempt, but software sales are subject to licensing under gross receipts in Section III below.

EX - Exempt

<input type="checkbox"/> Accountants	<input type="checkbox"/> Auctioneers	<input type="checkbox"/> Computer Hardware	<input type="checkbox"/> Insurance Companies	<input type="checkbox"/> Oculists	<input type="checkbox"/> Photographers	<input type="checkbox"/> Surgeons
<input type="checkbox"/> Active Military	<input type="checkbox"/> Banks	<input type="checkbox"/> Retail Sales	<input type="checkbox"/> Land Surveyors	<input type="checkbox"/> Office Equipment	<input type="checkbox"/> Physicians	<input type="checkbox"/> Telecommunications
<input type="checkbox"/> Alarm Dealers	<input type="checkbox"/> Blind Persons	<input type="checkbox"/> Computer Hardware Rental	<input type="checkbox"/> Landscape Architects	<input type="checkbox"/> Retail Sales	<input type="checkbox"/> Private Detectives	<input type="checkbox"/> Telephone Companies
<input type="checkbox"/> Alarm Monitoring	<input type="checkbox"/> Bondsmen	<input type="checkbox"/> Dentists	<input type="checkbox"/> Morticians	<input type="checkbox"/> Office Equipment Rental	<input type="checkbox"/> Railway Companies	<input type="checkbox"/> Trucking Companies
<input type="checkbox"/> Appliance Retail Sales	<input type="checkbox"/> Breweries	<input type="checkbox"/> Embalmers	<input type="checkbox"/> Motor Fuel Whse	<input type="checkbox"/> Opticians	<input type="checkbox"/> Real Estate Agents	<input type="checkbox"/> Veterinarians
<input type="checkbox"/> Appliance Rental	<input type="checkbox"/> Bus Companies	<input type="checkbox"/> Engineers	<input type="checkbox"/> Distributor	<input type="checkbox"/> Optometrists	<input type="checkbox"/> Real Estate Appraisers	<input type="checkbox"/> Wineries
<input type="checkbox"/> Architects	<input type="checkbox"/> Chiropractors	<input type="checkbox"/> Flea Market Vendors	<input type="checkbox"/> Natural Gas (Piped)	<input type="checkbox"/> Osteopaths	<input type="checkbox"/> Real Estate Rentals	
<input type="checkbox"/> Attorneys	<input type="checkbox"/> Chiropractors	<input type="checkbox"/> Healers	<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Pest Control Applicators	<input type="checkbox"/> Savings & Loan Assoc	

Schedule II. Business License Tax Based on Business Activity:

Businesses engaging in the business activities listed below are subject to the license tax shown for each activity conducted. Indicate clearly which activities apply to your business by checking the appropriate box(es). Other nonexempt business activities are subject to licensing in Section III. Example: A retail store selling ice cream would be licensed for ice cream under this schedule and licensed for other retail sales under Schedule III based on gross receipts excluding ice cream sales. Licenses issued under this schedule expire on June 30 and renewal notices are mailed each year. If you do not receive a renewal notice by June 1, please contact Revenue Services at (919) 996-3200.

	CODE	BUSINESS ACTIVITY	TAX RATE
<input type="checkbox"/>	AF	Admission Fee Entertainment/Pinball Machines/Riding Devices	\$25.00
<input type="checkbox"/>	AA	Advertising-on Motor Vehicles	\$5.00
<input type="checkbox"/>	AB	Advertising-on Movie Screens	\$75.00
<input type="checkbox"/>	AC	Advertising-Outdoor or By Public Announcement	\$35.00
<input type="checkbox"/>	AG	Armored Car Service (per Armored Car) # of Armored Cars _____ X \$15.00	
<input type="checkbox"/>	AI	Automatic Sprinklers or Elevators	\$100.00
<input type="checkbox"/>	AK	Auto/Truck/Trailer Dealers	\$25.00
<input type="checkbox"/>	AL	Auto/Truck/Trailer Whsle Parts & Accessories	\$37.50
<input type="checkbox"/>	AM	Auto/Truck/Trailer Service, Retail Parts & Accessories	\$12.50
<input type="checkbox"/>	AN	Barber/Beauty Shop (per Operator) # of Operators _____ X \$2.50	
<input type="checkbox"/>	AP	Bicycles & Accessories	\$25.00
<input type="checkbox"/>	AV	Bowling Alley (per Lane) # of Lanes _____ X \$10.00	
<input type="checkbox"/>	SC	Branch/Chain Store- Retail/Whsle (exclude 1 st Location)	\$50.00
<input type="checkbox"/>	GB	Café/Cafeteria/Restaurant (0-4 Seats)	\$25.00
<input type="checkbox"/>		(5 or more Seats)	\$42.50
<input type="checkbox"/>	DS	Campground	\$12.50
<input type="checkbox"/>	BG	Collection Agency	\$50.00
<input type="checkbox"/>	BH	Contractor- Construction	\$25.00
<input type="checkbox"/>	BQ	Contractor- Electrical, Heating/Mechanical, Plumbing	\$50.00
<input type="checkbox"/>	BK	Dance Studio or Kindergarten (1-3 Instructors)	\$10.00
<input type="checkbox"/>		(4 or More Instructors)	\$50.00
<input type="checkbox"/>	BC	Dry Cleaners	\$50.00
<input type="checkbox"/>	EV	Electronic Video Games (per Machine) # of Machines: _____ X \$5.00	

<input type="checkbox"/>	BT	Employment Agency	\$100.00
<input type="checkbox"/>	BY	Funeral Home or Retail Coffin Sales	\$50.00
<input type="checkbox"/>	BW	Heating/Lubricating/Illuminating Oil Distributor	\$50.00
<input type="checkbox"/>	CE	Hotels/Motels (per Room, Minimum(fee \$25.00) # of Rooms: _____ X \$1.00	
<input type="checkbox"/>	CF	Ice Cream	\$2.50
<input type="checkbox"/>	CH	Ice Manufacturer (25-50 Tons Daily)	\$100.00
<input type="checkbox"/>		(51-75 Tons Daily)	\$150.00
<input type="checkbox"/>		(76 + Tons Daily)	\$200.00
<input type="checkbox"/>	CR	Insulation Service	\$50.00
<input type="checkbox"/>	CS	Juke Boxes (per Juke Box) # of Juke Boxes: _____ X \$5.00	
<input type="checkbox"/>	EB	Laundry or Linen Supply	\$50.00
<input type="checkbox"/>	CO	Loan Agency or Check-Cashing	\$100.00
<input type="checkbox"/>	CX	Merchant/Peddler- By Foot	\$10.00
<input type="checkbox"/>	CY	Merchant/Peddler- By Vehicle or Pushcart	\$25.00
<input type="checkbox"/>	CJ	Merchant/Peddler- No Retail Store or < 6 months	\$100.00
<input type="checkbox"/>	AR	Motorcycles and Accessories	\$12.50
<input type="checkbox"/>	DM	Movie Theaters (per Screen) # of Screens: _____ X \$200.00	
<input type="checkbox"/>	DB	Pool Tables	\$25.00
<input type="checkbox"/>	DW	Produce- Wholesale	\$100.00
<input type="checkbox"/>	DY	Soft Drinks/Sandwiches/Tobacco or Vending Machines (<5)	\$4.00
<input type="checkbox"/>	CT	TV/Radio/Music Players/Pianos- Sale or Repair	\$5.00
<input type="checkbox"/>	BO	Utility- Electric Company	\$2,000.00
<input type="checkbox"/>	VR	Video Rental/Sale	\$25.00
<input type="checkbox"/>	DU	Weapons- Firearms	\$50.00
<input type="checkbox"/>	EA	Weapons- Knives, Daggers, or Similar Weapon	\$200.00

SCHEDULE II TAX**IF APPLYING BETWEEN FEB 1 AND JUNE 30, DIVIDE BY TWO****Schedule III. Business License Tax Based on Gross Receipts:**

Businesses generating receipts from business activities (such as retail, wholesale, manufacturing, or services) not listed in Schedules I and II above are required to license those activities based on gross receipts for a 12 month period as reported on their most recently completed income tax return. Exclude gross receipts from business activities listed in Schedules I and II above. Licenses issued under this schedule expire on June 30 and renewal notices are mailed each year. If you do not receive a renewal notice by June 1, please contact Revenue Services at (919) 996-3200.

Fill in gross receipts amount in box below, then check the applicable tax rate box; if gross receipts are greater than \$100,000, use the equation to find total Schedule III Tax Due. Note: Maximum tax on Gross Receipts is \$20,000

GR Gross Receipts Tax Table

Gross Receipts	License Tax	GROSS RECEIPTS
<input type="checkbox"/> \$ 1 - \$ 50,000	\$ 50.00	
<input type="checkbox"/> \$ 50,001 - \$ 75,000	\$ 75.00	
<input type="checkbox"/> \$ 75,001 - \$100,000	\$100.00	

☐ \$100,000 + Use equation: _____ - \$100,000.00 = _____ x .0006 = _____ + \$100.00 = _____
GROSS RECEIPTS TOTAL SCH. III LICENSE TAX
MAX. TAX \$20,000

SCHEDULE III TAX

Schedule IV. Business License Tax Based on Number of Employees (No Gross Receipts/No Other Tax Schedules Apply):

Businesses conducting business activities which are not exempt per Schedule I, are not subject to business license tax per Schedule II, and for which no gross receipts are generated at that business location (for example, a company headquarters or research/development facility) are taxed based on number of employees per the schedule below. Licenses issued under this schedule expire on June 30 and renewal notices are mailed each year. If you do not receive a renewal notice by June 1, please contact Revenue Services at (919) 996-3200.

MI No Gross Receipts/No Other Tax Schedules Apply

- 1-5 Employees ☐ \$ 667.00
6-10 Employees ☐ \$1,334.00
11 + Employees ☐ \$2,000.00

SCHEDULE IV TAX**IF APPLYING BETWEEN FEB 1 AND JUNE 30, DIVIDE BY TWO****Schedule V. Beer/Wine License Tax:**

Businesses selling alcoholic beverages are subject to the license tax shown below based on business activity. A beer/wine license cannot be issued by the City unless the business holds an active ABC permit issued by the state. List State ABC permit number below and indicate activities that apply to your business by checking the appropriate box(es). Licenses issued under this schedule expire during the month of April and renewal notices are mailed each year.

State ABC Permit # _____

	CODE	BUSINESS ACTIVITY	TAX RATE
<input type="checkbox"/>	AJ	Beer - On Premises	\$15.00
<input type="checkbox"/>	AK	Beer - Off Premises	\$5.00
<input type="checkbox"/>	AL	Wine - On Premises	\$15.00
<input type="checkbox"/>	AM	Wine - Off Premises	\$10.00
<input type="checkbox"/>	BL	Wholesale Beer	\$37.50
<input type="checkbox"/>	BM	Wholesale Wine	\$37.50
<input type="checkbox"/>	BN	Wholesale Beer and Wine	\$62.50

SCHEDULE V TAX

Instructions: Fill in the boxes below with the appropriate amount from schedules II, III, IV, and V. If a schedule does not apply to your business, leave blank. Calculate the total license tax by adding the amounts from each schedule and fill in the appropriate box.

SCHEDULE II TAX**SCHEDULE III TAX****SCHEDULE IV TAX****SCHEDULE V TAX****+****TOTAL LICENSE TAX****VALIDATION**

(For Office Use Only)

Signature of Applicant _____

Date ____ / ____ / ____